

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Tri-Central Community Schools (7935)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$449,757	\$375,747	\$387,660	\$365,833	-5.03%	-5.63%
Non - Certified Salaries	120	\$171,304	\$168,377	\$166,484	\$164,054	-1.08%	-1.46%
Group Health Insurance	222	\$107,964	\$87,339	\$116,280	\$116,910	2.01%	0.54%
Social Security Certified	212	\$34,049	\$28,482	\$29,350	\$28,044	-4.74%	-4.45%
Teacher Retirement Fund, After 7-1-95	216	\$24,388	\$18,814	\$19,669	\$20,441	-4.32%	3.93%
Public Employees Retirement Fund	214	\$17,086	\$18,659	\$19,503	\$19,231	3.00%	-1.39%
Social Security Noncertified	211	\$12,722	\$12,821	\$12,452	\$12,068	-1.31%	-3.08%
Other Employee Benefits	241 - 290	\$10,409	\$8,307	\$8,038	\$7,105	-9.11%	-11.61%
Group Life Insurance	221	\$9,725	\$7,215	\$7,154	\$6,343	-10.13%	-11.33%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,539	\$5,897	\$6,016	\$5,234	-5.41%	-13.00%
Operational Supplies	611	\$7,874	\$8,361	\$6,091	\$5,003	-10.72%	-17.86%
Travel	580	\$4,668	\$2,210	\$5,550	\$4,123	-3.05%	-25.71%
Other Professional and Technical Services	319	\$2,394	\$3,362	\$3,271	\$2,741	3.44%	-16.20%
Other Group Insurance Authorized by Statute	224	\$2,624	\$2,190	\$2,351	\$2,141	-4.96%	-8.93%
Severance/Early Retirement Pay	213	\$1,800	\$2,275	\$1,450	\$1,000	-13.67%	-31.03%
Dues and Fees	810	\$2,134	\$45	\$1,311	\$962	-18.06%	-26.62%
Postage and Postage Machine Rental	532	\$2,977	\$1,391	\$1,490	\$891	-26.04%	-40.23%
Food Purchases	614	\$0	\$0	\$0	\$353	NA	NA
Stipends	131	\$0	\$0	\$0	\$250	NA	NA
Group Accident Insurance	223	\$41	\$136	\$193	\$104	25.74%	-46.43%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$555	\$0	NA	-100.00%
Student Instructional Support Total		\$868,456	\$751,628	\$794,867	\$762,829	-3.19%	-4.03%
Student Academic Achievement							
Certified Salaries	110	\$2,686,898	\$2,260,946	\$2,349,364	\$2,310,483	-3.70%	-1.65%
Group Health Insurance	222	\$317,488	\$269,805	\$320,157	\$336,092	1.43%	4.98%
Non - Certified Salaries	120	\$376,696	\$274,696	\$287,885	\$287,056	-6.57%	-0.29%
Teacher Retirement Fund, After 7-1-95	216	\$173,449	\$161,847	\$187,434	\$182,882	1.33%	-2.43%
Social Security Certified	212	\$197,335	\$166,032	\$171,941	\$164,625	-4.43%	-4.25%
Transfer Tuition to Other School Corps Within State	561	\$33,038	\$56,221	\$75,872	\$118,586	37.64%	56.30%
Nonlicensed Employees	136	\$41,430	\$83,967	\$62,042	\$55,774	7.72%	-10.10%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Content	747	\$15,799	\$49,931	\$48,129	\$49,775	33.23%	3.42%
Textbooks	630	\$8,627	\$85,088	\$85,650	\$48,327	53.84%	-43.58%
Redemption of Principal	831	\$0	\$0	\$0	\$41,185	NA	NA
Social Security Noncertified	211	\$31,988	\$27,363	\$25,940	\$25,520	-5.49%	-1.62%
Group Life Insurance	221	\$24,435	\$21,977	\$23,416	\$22,329	-2.23%	-4.64%
Instructional Programs Improvement Services	312	\$1,920	\$0	\$8,568	\$17,141	72.85%	100.06%
Teacher Retirement Fund, Prior to 7-1-95	215	\$31,155	\$20,397	\$15,813	\$16,113	-15.20%	1.90%
Other Supplies and Materials	615, 660 - 689	\$17,846	\$20,839	\$26,404	\$14,765	-4.63%	-44.08%
Operational Supplies	611	\$47,483	\$25,938	\$14,675	\$10,276	-31.79%	-29.97%
Other Professional and Technical Services	319	\$1,169	\$86,602	\$12,588	\$9,962	70.86%	-20.86%
Other Group Insurance Authorized by Statute	224	\$14,166	\$9,225	\$9,704	\$9,729	-8.97%	0.26%
Stipends	131	\$0	\$0	\$0	\$9,588	NA	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$0	\$7,412	NA	NA
Other Employee Benefits	241 - 290	\$3,930	\$4,239	\$5,838	\$7,313	16.80%	25.26%
Dues and Fees	810	\$3,260	\$3,108	\$2,325	\$4,142	6.17%	78.13%
Group Accident Insurance	223	\$2,264	\$5,316	\$5,738	\$4,074	15.82%	-29.00%
Computer Hardware	741	\$59,872	\$14,355	\$9,408	\$3,450	-51.01%	-63.33%
Licensed Employees	135	\$0	\$0	\$0	\$3,038	NA	NA
Travel	580	\$691	\$875	\$1,166	\$2,960	43.87%	153.81%
Public Employees Retirement Fund	214	\$4,725	\$0	\$0	\$2,069	-18.65%	NA
Severance/Early Retirement Pay	213	\$1,860	\$1,960	\$1,240	\$1,160	-11.13%	-6.45%
Library Books	640	\$1,004	\$0	\$455	\$1,143	3.29%	151.14%
Pupil Services	313	\$0	\$0	\$7,129	\$1,124	NA	-84.23%
Professional Development	748	\$1,175	\$325	\$0	\$1,100	-1.64%	NA
Periodicals	650	\$67	\$1,796	\$947	\$954	94.01%	0.77%
Bank Service Charges	871	\$124	\$893	\$940	\$796	59.12%	-15.27%
Repairs and Maintenance Services	430	\$0	\$270	\$315	\$157	NA	-50.00%
Miscellaneous Objects	876 - 899	\$50	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$0	\$0	\$3,630	\$0	NA	-100.00%
Statistical Services	317	\$0	\$3,000	\$0	\$0	NA	NA
Equipment	730	\$3,742	\$565	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$4,103,687	\$3,657,576	\$3,764,711	\$3,771,100	-2.09%	0.17%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overhead and Operational							
Non - Certified Salaries	120	\$685,901	\$698,162	\$726,821	\$680,453	-0.20%	-6.38%
Student Transportation Services	510	\$319,081	\$327,774	\$325,048	\$352,886	2.55%	8.56%
Light and Power - Other Than Heating and Cooling	625	\$181,056	\$189,096	\$185,347	\$172,912	-1.14%	-6.71%
Food Purchases	614	\$157,336	\$144,687	\$152,301	\$155,539	-0.29%	2.13%
Group Health Insurance	222	\$130,915	\$159,251	\$144,754	\$132,257	0.26%	-8.63%
Certified Salaries	110	\$75,870	\$113,928	\$95,000	\$100,539	7.29%	5.83%
Insurance	520	\$96,137	\$90,612	\$46,158	\$96,351	0.06%	108.74%
Repairs and Maintenance Services	430	\$65,500	\$112,302	\$131,609	\$88,161	7.71%	-33.01%
Vehicles	731	\$24,608	\$0	\$122,957	\$85,580	36.56%	-30.40%
Operational Supplies	611	\$65,401	\$64,654	\$75,446	\$80,217	5.24%	6.32%
Public Employees Retirement Fund	214	\$56,296	\$62,767	\$135,285	\$70,025	5.61%	-48.24%
Social Security Noncertified	211	\$50,917	\$51,796	\$52,998	\$49,786	-0.56%	-6.06%
Computer Hardware	741	\$1,790	\$1,228	\$3,211	\$40,750	118.44%	1169.13%
Heating and Cooling for Buildings - Gas	622	\$48,043	\$68,599	\$57,960	\$32,616	-9.23%	-43.73%
Workers Compensation Insurance	225	\$25,248	\$20,253	\$64,206	\$29,799	4.23%	-53.59%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$5,600	\$0	\$25,877	NA	NA
Gasoline and Lubricants	613	\$22,611	\$25,037	\$23,768	\$16,882	-7.04%	-28.97%
Content	747	\$9,733	\$9,556	\$15,243	\$15,914	13.08%	4.40%
Water and Sewage	411	\$9,851	\$9,820	\$12,245	\$14,082	9.34%	15.00%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.00%	0.00%
Other Employee Benefits	241 - 290	\$18,192	\$11,567	\$12,050	\$11,548	-10.74%	-4.16%
Removal of Refuse and Garbage	412	\$9,325	\$9,320	\$12,645	\$10,559	3.16%	-16.50%
Data Processing Services	316	\$8,665	\$8,705	\$9,590	\$10,180	4.11%	6.15%
Dues and Fees	810	\$9,008	\$9,745	\$9,557	\$9,817	2.17%	2.73%
Telephone	531	\$12,159	\$11,595	\$7,607	\$8,832	-7.68%	16.10%
Social Security Certified	212	\$5,785	\$8,645	\$7,184	\$7,391	6.32%	2.88%
Travel	580	\$3,848	\$5,535	\$8,221	\$4,639	4.78%	-43.57%
Group Life Insurance	221	\$3,368	\$4,232	\$3,955	\$4,332	6.50%	9.53%
Other Professional and Technical Services	319	\$1,405	\$3,396	\$7,289	\$3,940	29.41%	-45.95%
Equipment	730	\$11,482	\$27,161	\$29,636	\$3,175	-27.48%	-89.29%
Teacher Retirement Fund, Prior to 7-1-95	215	\$387	\$3,198	\$2,850	\$2,915	65.71%	2.27%
Other Group Insurance Authorized by Statute	224	\$2,856	\$3,030	\$3,068	\$2,817	-0.34%	-8.20%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Miscellaneous Objects	876 - 899	\$847	\$2,477	\$1,415	\$2,446	30.36%	72.78%
Advertising	540	\$1,398	\$3,007	\$3,169	\$2,397	14.43%	-24.37%
Postage and Postage Machine Rental	532	\$1,136	\$518	\$980	\$1,456	6.39%	48.54%
Other Purchased Services	593	\$1,126	\$1,272	\$317	\$1,427	6.10%	350.29%
Terminal Leave	125	\$4,063	\$1,362	\$0	\$1,338	-24.24%	NA
Periodicals	650	\$290	\$399	\$517	\$1,072	38.67%	107.25%
Official Bond Premiums	525	\$481	\$1,395	\$690	\$907	17.19%	31.48%
Tires and Repairs	612	\$89	\$1,809	\$969	\$745	69.85%	-23.20%
Wireless Equipment	743	\$167	\$41	\$0	\$490	30.96%	NA
Telecommunications Equipment	745	\$223	\$431	\$520	\$480	21.07%	-7.69%
Bank Service Charges	871	\$671	\$401	\$1,454	\$402	-12.03%	-72.35%
Severance/Early Retirement Pay	213	\$940	\$820	\$180	\$300	-24.84%	66.67%
Other Supplies and Materials	615, 660 - 689	\$2,194	\$4,112	\$0	\$208	-44.52%	NA
Other Purchased Property Services	490 - 499	\$630	\$600	\$0	\$0	-100.00%	NA
Connectivity	744	\$0	\$0	\$2,827	\$0	NA	-100.00%
Other Technology Hardware	746	\$0	\$0	\$8,527	\$0	NA	-100.00%
Improvements Other Than Buildings	715	\$0	\$275	\$1,737	\$0	NA	-100.00%
Statistical Services	317	\$0	\$12,000	\$0	\$0	NA	NA
Board of Education Services	318	\$1,463	\$95	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$26,228	\$18,731	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, After 7-1-95	216	\$599	\$769	\$0	\$0	-100.00%	NA

Overhead and Operational Total \$2,169,317 \$2,325,766 \$2,521,313 \$2,348,440 2.00% -6.86%

Non Operational

Redemption of Principal	831	\$1,370,000	\$581,543	\$1,631,405	\$1,365,000	-0.09%	-16.33%
Interest	832	\$677,779	\$225,895	\$593,911	\$376,466	-13.67%	-36.61%
Non - Certified Salaries	120	\$91,470	\$75,547	\$71,383	\$77,232	-4.14%	8.20%
Equipment	730	\$70,772	\$28,964	\$189,538	\$71,310	0.19%	-62.38%
Repairs and Maintenance Services	430	\$20,611	\$29,817	\$93,353	\$65,867	33.70%	-29.44%
Computer Hardware	741	\$23,489	\$12,695	\$22,921	\$61,387	27.15%	167.82%
Certified Salaries	110	\$41,160	\$69,156	\$50,761	\$51,406	5.71%	1.27%
Rentals	440	\$15,341	\$33,103	\$65,265	\$34,715	22.65%	-46.81%
Connectivity	744	\$33,809	\$29,379	\$37,754	\$31,757	-1.55%	-15.88%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Technology Hardware	746	\$9,684	\$1,964	\$2,437	\$31,000	33.76%	1172.17%
Other Professional and Technical Services	319	\$37,095	\$9,146	\$19,415	\$28,920	-6.03%	48.96%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$15,615	NA	NA
Bank Service Charges	871	\$7,066	\$1,156	\$8,055	\$13,574	17.73%	68.52%
Social Security Noncertified	211	\$6,998	\$5,779	\$5,461	\$5,908	-4.14%	8.20%
Social Security Certified	212	\$3,148	\$5,290	\$3,853	\$3,890	5.43%	0.94%
Teacher Retirement Fund, After 7-1-95	216	\$3,097	\$5,549	\$4,027	\$3,849	5.59%	-4.41%
Board of Education Services	318	\$844	\$737	\$5,294	\$2,824	35.23%	-46.66%
Postage and Postage Machine Rental	532	\$300	\$1,429	\$477	\$747	25.62%	56.60%
Teacher Retirement Fund, Prior to 7-1-95	215	\$206	\$277	\$161	\$185	-2.65%	14.54%
Telecommunications Equipment	745	\$0	\$0	\$500	\$0	NA	-100.00%
Miscellaneous Objects	876 - 899	\$2,513	\$0	\$0	\$0	-100.00%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$1,425	\$0	\$0	NA	NA
Vehicles	731	\$0	\$4,755	\$0	\$0	NA	NA
Content	747	\$19,416	\$0	\$0	\$0	-100.00%	NA
Operational Supplies	611	\$0	\$0	\$375	\$0	NA	-100.00%
Construction Services	450	\$0	\$0	\$2,612	\$0	NA	-100.00%
Non Operational Total		\$2,434,798	\$1,123,603	\$2,808,958	\$2,241,653	-2.05%	-20.20%
Grand Total		\$9,576,258	\$7,858,572	\$9,889,848	\$9,124,022	-1.20%	-7.74%